

EXHIBIT 31



Flip your lid over new fall styles

THE key accessory this fall: One word: Hats. And before you say "I'm just not a hat person," know this: "Anyone who's anyone will have a hat," says hip milliner Eugenia Kim. Though there are some trendy shapes to keep in mind, this fall "anything goes." Check out these next few pages of headwear for every face shape, head size and era.

CLOCKWISE FROM TOP LEFT: Deanna Gibbons violet felt "Minna Street" cloche with chain-link band, \$250, at Brimmingover.com; Philip Treacy button beret, \$550, at Saks Fifth Avenue; yellow knit beret, \$88, at Alice + Olivia, 80 W. 46th St.; Helen Kaminski "Zini" cap, \$140, at Bloomingdale's; Louise Green black felt velour cloche with sequin band, \$275, at Medici, 420 Columbus Ave.; wool blend "Boiled Dot" beret, \$28, at echedesign.com; roundtooth print newsboy cap, \$9.99, at Target; Patricia Underwood velour felt hat, \$500, at Bergdorf Goodman.

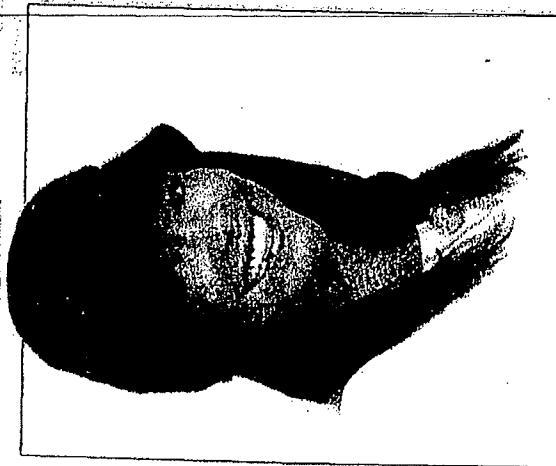


Flout's come

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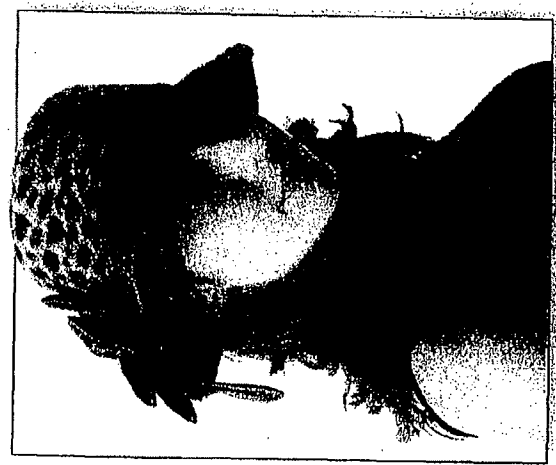
Brenda Lynn "Tilda" cloche with grosgrain ribbon, \$360, at Barneys New York



Spring & Clifton knit beret with pom-pom, \$75, at shopbop.com



Jeweled felt beret, \$495, at Kokin, 1388 Third Ave.



Christine A. Moore leopard-print velvet "Anka" hat with silk flower, \$262, at Bonnie's, 117 Orchard St.



Men's leather crusher, \$148, at Coach



Leather-trim wool split-back beret, \$50, at Kangol, 196 Columbus Ave.



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